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UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF ILLINOIS EASTERN DIVISION

| IN RE: |) |
|---------------------|----------------------------|
| |) Chapter 7 |
| |) |
| Valerie L. Koehler, |) Case No. 05-42250 |
| |) |
| |) |
| Debtor. |) Honorable Bruce W. Black |

NOTICE OF FILING OF U.S. TRUSTEE'S MEMORANDUM OF REVIEW OF TRUSTEE'S FINAL ACCOUNT

To: Bradley J. Waller, Esq. Klein, Stoddard Buck et al. 2045 Aberdeen Ct., Suite A Chicago, IL 60178

Please take notice that on December 4, 2008, the United States Trustee for the Northern District of Illinois filed with the Clerk of the United States Bankruptcy Court for the Northern District of Illinois the U.S. Trustee of Review of the Trustee's Final Account. A copy of which is herewith served upon you.

The United States Trustee has reviewed the Trustee's Final Account and Application to Close Case and Discharge the Trustee in accordance with the standards set forth in the Memorandum of Understanding dated April 1, 1999, and has no objection to the Trustee's's certification that the estate has been fully administered and is ready to close.

WILLIAM T. NEARY UNITED STATES TRUSTEE

Dated December 4, 2008 BY /s/ Dean Harvalis, Esq.

Dean C. Harvalis, Assistant United States Trustee

Office of the U.S. Trustee

219 South Dearborn St. Room 873

Chicago IL 60604 (312) 886-5785

CERTIFICATE OF SERVICE

I, Dean C. Harvalis, Assistant United States Trustee Dean Harvalis, state that pursuant to Section II, B, 4 of the Administrative Procedures for the Case Management/Electronic Case Filing System, service on the Trustee of the above Notice of Filing of U.S. Trustee's Memorandum of Review of Trustee's Final Account was accomplished through eh Court's's Electronic Notice for Registrants on December 4, 2008.

/s/ Dean Harvalis